

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Room N-1058, IGCN – 100 North Senate
Indianapolis, IN 46204

ORDER 1024637

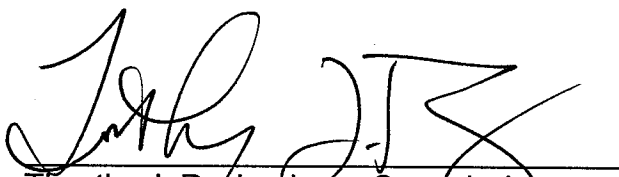
**IN THE MATTER OF THE REQUEST OF
WARSAW COMMUNITY SCHOOL CORP., KOSCIUSKO COUNTY
DUE TO TRANSPORTATION OPERATION APPEAL.**

The Department of Local Government Finance has reviewed your appeal for an excessive levy for an increase due to School Transportation in the amount of \$225,000. After a review of the petition and a recommendation of the Local Property Tax Control Board, pursuant to IC 6-1.1-19-4.1 and IC 20-46-4-10, and in consideration of all evidence provided, the Department of Local Government Finance finds as follows:

Modified Approval:

The excessive levy appeal for Warsaw Community School Corporation, Kosciusko County, due to School Transportation in the amount of \$218,656. Due to the impact of the cost of fuel in 2008 on the 2009 budgets, the Department has used a three-year growth average to calculate your qualification of the Transportation Levy Appeal. Please note that the Department has approved the lesser of the requested or qualified amount. A form showing the exact calculations is attached.

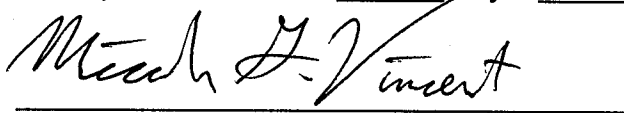
STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Timothy J. Rushenberger, Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Michah G. Vincent, Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under his statutory authority.

WITNESS MY HAND AND SEAL of this Department on this 9th day of February, 2009.


Counsel

Transportation Appeal Worksheet

Unit Name: **Warsaw Community Schools**

2008 Maximum Levy **\$2,032,121**

Actual Expenditures 2005 = **\$1,817,292**

Actual Expenditures 2006 = **\$1,938,878**

Actual Expenditures 2007 = **\$2,028,269**

Certified Budget 2008 = **\$2,696,910**

Actual Expenditures 2006	\$1,938,878	
Divided by	-----	0.0669

Actual Expenditures 2005	\$1,817,292	
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Average of 3 years

Actual Expenditures 2007	\$2,028,269	
Divided by	-----	0.0461

Actual Expenditures 2006	\$1,938,878	
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0.1476

Actual Expenditures 2008	\$2,696,910	
Divided by	-----	0.3297

Actual Expenditures 2007	\$2,028,269	
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Percent of appeal school qualifies for **0.1076**

(Percent of appeal unit qualifies for is equal to Average of 3 years minus .04 for growth factor.)

Amount of appeal school qualifies for **\$218,656**